

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Exempt from the Excise Tax Fuel Used in Certain Farm Trucks

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §2903, sub-§4, ¶E, as enacted by PL 1997, c. 738, §4, is amended to read:

E. Brought into this State in the fuel tanks of an aircraft; or

Sec. 2. 36 MRSA §2903, sub-§4, ¶F, as enacted by PL 1997, c. 738, §4, is amended to read:

F. On which the collection of the tax imposed by this section is precluded by federal law or regulation; or

Sec. 3. 36 MRSA §2903, sub-§4, ¶G is enacted to read:

G. Bought and used during the harvest season by any person for use in a farm truck with a gross weight of more than 25,000 pounds registered pursuant to Title 29-A, section 505.

Sec. 4. Effective date. This Act takes effect October 1, 2007.

SUMMARY

This bill exempts from the motor fuel tax internal combustion motor fuel purchased and used during the harvest season in farm trucks weighing more than 25,000 pounds.